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POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO					
I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).					
I hereby appoint:					
Practitioners associated with the Cu	stomer Number:	07278			
Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):					
Name	Registration Number		Name		Registration Number
as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in according with 37 CFR 37(b).					
Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:					
X The address associated with Customer Number: 07278					
OR					
Firm or Individual Name					
Address					
City	State		Zip		
Country	Telephone		Email	_	
Assignee Name and Address: Zenoah Co., Ltd.					
9, Minamidai 1-chome, Kawagoe-shi					
Saitama					
Japan					
0					
A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filled in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of					
the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.					
SIGNATURE of Assignee of Record The individual where signsture and title is supplied below is authorized to act on behalf of the assignee					
Signature Date December 21, 2007					
- X Negrey	QT.		Telephone 81_49_243_1114		
Title President of Zenoah Co. Ltd.					
Trestactic pal Aprilant Co., LTd.					